

EXHIBIT A

STATEMENTS OF SERVICES
(November 17, 2017 through January 31, 2018)



Hahn & Hessen LLP
488 Madison Avenue, New York, NY 10022
T 212.478.7200 F 212.478.7400 hahnhessen.com

March 5, 2018

OFFICIAL COMMITTEE OF UNSECURED CREDITOR

Invoice number: 175642

For professional services rendered from November 1, 2017 through January 31, 2018 in connection with the following:

001	GENERAL	\$ 2,991.00
002	CREDITORS COMMITTEE	69,530.50
003	RETENTION	6,852.00
004	EXECUTORY CONTRACTS/LEASES	15,165.00
005	CASH COLLATERAL/INVESTIGATION OF LIEN	50,871.50
006	SALES OF ASSETS	52,947.00
007	PROFESSIONAL FEES	5,886.00
009	LITIGATION	966.00
012	CLAIMS ADMINISTRATION	2,940.00
Total Time		\$ 208,149.00
COURT FILING AND MISC. FEES		\$ 724.00
Donations		10.50
LEXIS		2.53
MEAL		46.52
TRAVEL		21.00
Total Disbursements		\$ 804.55
TOTAL BILL		\$ 208,953.55



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OFFICIAL COMMITTEE OF UNSECURED CREDITOR

Invoice number: 175642

For professional services rendered from November 1, 2017 through January 31, 2018 in connection with the following:

872105 OFFICIAL COMMITTEE OF UNSECURED CREDITOR
001 GENERAL

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
11/29/17	Update contact list.	SGT	0.40	108.00
12/04/17	Review draft Committee contact list and edit same (.2).	MTP	0.20	186.00
12/08/17	Work on information request letter	MTP	2.00	1,860.00
01/25/18	Review J. Page email re FTF payoff and respond to Lowenstein re same; discuss with AML re participant's right to legal fee reimbursement.	MTP	0.30	279.00
01/26/18	Review AML's draft analysis re potential available cash (.2); review Ed Schnitzer's detail preference analysis and forward same to Ken Rosen (.2); follow up emails with AML and Eisner Amper (.1); email with K. Rosen re potential settlement with TFT (.1).	MTP	0.60	558.00

TOTAL HOURS 3.50

TOTAL SERVICES.....\$ 2,991.00

DISBURSEMENT SUMMARY

COURT FILING AND MISC. FEES	\$724.00
Donations	\$10.50
MEAL	\$46.52
TRAVEL	\$21.00

TOTAL DISBURSEMENTS.....\$ 802.02

TOTAL FEES & DISBURSEMENTS\$ 3,793.02

SUMMARY OF ATTORNEY TIME

<u>ATTORNEY</u>		<u>BILLED</u>	<u>BILL</u>
	<u>HOURS</u>	<u>PER HOUR</u>	<u>AMOUNT</u>
281	Thompson	0.40	270.00
364	Power	3.10	930.00
ATTY TOTAL		<hr/> 3.50	<hr/> 2,991.00



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872105 OFFICIAL COMMITTEE OF UNSECURED CREDITOR
002 CREDITORS COMMITTEE

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
11/17/17	Call with Debtors counsel (.70); team meeting re strategy and pending matters (1.00); attention to various emails with local counsel and Debtors re pending matters (.80); email committee re call and attention to various administrative matters (1.60)	AML	4.10	2,460.00
11/17/17	Conference with MTP and AL re first day orders and case management (.9); Summarize substantive first day orders for presentation to the committee (1.9); Correspond with AL re committee bylaws (.2).	ART	3.00	1,155.00
11/17/17	First meeting with Committee re case strategy (1.); team meeting with AML and ART re open tasks (.7); call with Ken Rosen re our engagement and pending matters (.3)	MTP	2.00	1,860.00
11/17/17	Prepare initial contact list; arrange for creation of email distribution lists (1.0). Calendar sale/bid objection deadlines/auction/hearing and circulate to Team (.5).	SGT	1.50	405.00
11/18/17	Review and revise A. Tiktin memo to committee re first day motions (2.00); follow up emails re same (.30).	AML	0.30	180.00
11/19/17	Finalize memo on first days (.50); email committee re same and contact list (.40)	AML	0.90	540.00
11/20/17	Email committee re memo on first days and contact list, attention to finalizing same (.70); follow up internal emails re same (.40); review by-laws and revisions to same (1.10); attention to NOAs and pro hac applications and emails re same (.40); committee call re auction/sale (1.00); review and revise minutes of call (.30)	AML	3.90	2,340.00

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
11/20/17	Draft and revise Committee bylaws (3.5); Review sale procedures and bids submitted by TFT and JC Penney (1.9); Conference call with MTP, AL, and Committee members (1.7); Draft, revise, and circulate meeting minutes (1.1); Review UST motion objecting to stalking horse bid-agency agreement and draft summary email (.7).	ART	8.90	3,426.50
11/20/17	Participate in Committee conference call to discuss bids received and tomorrow's auction (.8)	MTP	0.80	744.00
11/20/17	Attention to contact list.	SGT	0.20	54.00
11/21/17	Review recent docket entries and auction approval order (.5); Review limited objection to cash collateral and sale, draft summary email for MTP and AL (1.5).	ART	2.00	770.00
11/21/17	Draft email to Committee with update on results of today's acution (.5)	MTP	0.50	465.00
11/22/17	Email committee re hearing and next steps in case (1.30)	AML	1.30	780.00
11/22/17	Review correspondence with Committee re successful auction of inventory, FF&E, and IP (.5).	ART	0.50	192.50
11/22/17	Call with Ron Tucker re update on auction results and sale hearng (.2); review AMI's draft draft email to Committee re results of today's hgearing (.2).	MTP	0.40	372.00
11/27/17	Review second interim cash collateral order for modifications from relief previously granted (.3); Review order authorizing sale of assets free and clear of encumbrances for modifications from proposed order (.3).	ART	0.60	231.00
11/28/17	Attention to various administrative matters, including pending deadlines, distribution lists, and recent filings (1.40); professionals call to discuss next steps in case (.60); follow up internal team meeting re same and Capacity objection (.70)	AML	2.70	1,620.00
11/28/17	Review third party warehousing and order fulfillment agreement (.5); Conference call with committee professionals (1.1); Conference with MTP and AL re objection to motion for mechanic's liens (.3); Research bifurcation of mechanic's lien under the NJ UCC (.2).	ART	2.10	808.50
11/28/17	Conference call among Committee profesionals re next steps (.7)	MTP	0.70	651.00
11/29/17	Attention to emails with Committee re call to discuss next steps and meetings with MTP and A.Tiktin re same (.80)	AML	0.80	480.00
11/29/17	Research bifurcation of mechanic's lien under state law (5.7).	ART	5.70	2,194.50
11/29/17	Emails with Committee members and AML re recommendations on next steps (.2).	MTP	0.20	186.00
11/29/17	Attention to NJ forms for retention of professionals.	SGT	1.30	351.00
11/30/17	Draft information request letter (2.20); attention to by-laws and review and revise same (.80); attention to emails re 12/5 call (.30); call re wind-down officer issues and follow up meeting re same (.60); update committee distribution lists and email with committee chair re same (.40)	AML	4.30	2,580.00

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
11/30/17	Research bifurcation of mechanic's lien under state law (5.0); Conference with MTP and AL re bifurcation of mechanic's lien under state law (.5); Review debtor's motion to assume and assign executory contracts (.2); Draft settlement letter for Collateral (.5).	ART	6.20	2,387.00
11/30/17	Meeting with AML and ART re results of warehouseman liens research and possible objection based on expenses for fulfillment services, not storage and transportation costs (.5).	MTP	0.50	465.00
12/01/17	Research mechanic's liens and carrier's liens re Capacity's motion (.6).	ART	0.60	231.00
12/04/17	Draft agenda for 12/5 call, attention to emails re same (.40); draft email to committee re same, bylaws, contact list and agenda (.30)	AML	0.70	420.00
12/04/17	Review stipulation and consent order modifying cash collateral order (.2); Research priority of carrier's lien as applicable to goods shipped by warehouse (2.7).	ART	2.90	1,116.50
12/04/17	Review agenda for court hearing.	MTP	0.10	93.00
12/05/17	Committee conference call (.50); follow up team meeting (.30); emails with debtors re budget issues and discuss same with MTP (.40)	AML	1.20	720.00
12/05/17	Phone conference with committee and professionals (.6); Draft committee meeting minutes (.4).	ART	1.00	385.00
12/05/17	Participate in Committee conference call (.5); Discussion with AML re her call with Lowenstein on budget issues (.4).	MTP	0.90	837.00
12/06/17	Re budget to actual variance reports and email EisnerAmper re same (.70); emails with Company re information requests (.40)	AML	1.10	660.00
12/07/17	Review and revise minutes and email A Tiktin re same (.30); attention to emails re comments on Capacity settlement (.60); call with ACM counsel re same and case issues (.30); revise proposed final cash collateral order and email MTP re same (.70); review lease rejection notice and emails with MTP and Debtors re same (.40)	AML	2.30	1,380.00
12/07/17	Review Capacity settlement email from Buechler (.2); review revised draft cash collateral order with Capacity changes (.4).	MTP	0.60	558.00
12/08/17	Draft update email to committee re GOB sales and store closing schedule (1.10); meeting with MTP to discuss wind-down officer and follow up emails re same (.60)	AML	1.70	1,020.00
12/08/17	Review and revise slightly AML update email to Committee (.2); meeting with AML to discuss overall case issues and retention of a winddown officer (.5).	MTP	0.70	651.00
12/13/17	Discussion with MTP re next steps and wind-down officer role (.40); call with S. Kahn re same (.30); attention to follow up emails with Debtors re same (.20); discussion with MTP re committee call and email chairperson re same (.40); review proposed final utilities order and provide Debtors with comments on same (.60)	AML	1.90	1,140.00

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
12/13/17	Case strategy discussion with AML including alternative recommendations for wind-down officer and next committee call (.4).	MTP	0.40	372.00
12/14/17	Meeting with MTP re 12/15 hearing (.40); prepare for same (.80); review revised orders and emails with MTP re same (.50)	AML	1.70	1,020.00
12/14/17	Discussion with AML re covering 12/15 hearing (.3); review revised orders for tomorrow's hearing (.4).	MTP	0.70	651.00
12/15/17	Attention to emails with Committee members re call next week (.40); travel to B Lane hearing (.70); attend same (2.00); attention to follow up emails with Committee members re same (.50); call with S. Kahn re status of retention and discuss same with MTP (.40)	AML	4.00	2,400.00
12/15/17	Multiple emails with Committee re scheduling call (.2); follow up discussion with AML re retention of S Kahn (.2); call with Buechler re same (.2).	MTP	0.60	558.00
12/19/17	Email R. Meth re 341 meeting and discuss same with MTP (.30); emails with B. Buechler re status of wind-down professional retention (.20)	AML	0.50	300.00
12/19/17	Discussion with AML re Fox covering 341 meeting (.1).	MTP	0.10	93.00
12/20/17	Draft email to committee re 12/21 call (.30); draft agenda for same (.30); review EisnerAmper report on GOB (.90); email EisnerAmper re same and follow up call to discuss (.60); emails with MTP re same (.40); email Committee members re cancellation of call (.40)	AML	2.90	1,740.00
12/20/17	Review Eisner update report to Committee on GOB sale results to date and discuss same with AML and circulating report and cancelling call (1.).	MTP	1.00	930.00
12/21/17	Review revised EisnerAmper report and provide comments on same (1.10); attention to emails with Committee re schedule for vacating stores (.40); attention to emails re cancelled committee call (.30)	AML	1.80	1,080.00
12/21/17	Emails with Committee members re status of lease rejections and stub rent payments (.3).	MTP	0.30	279.00
12/22/17	Meeting with MTP and call with B. Buechler re outstanding items (.70); attention to committee expense reimbursement form and call with R. Meth re same (.30); email committee re vacate notice letter and attention to emails re Jersey Gardens January rent (.50)	AML	1.50	900.00
12/22/17	Conference call with Buechler and AML to review outstanding matters (.6); attention to issues with Jersey Garden lease (.4).	MTP	1.00	930.00
12/22/17	Prepare fillable form and affidavit for Committee Members' expense reimbursement; forward same to AML.	SGT	1.80	486.00
12/26/17	Review notice of rejection of leases (.5).	ART	0.50	192.50
01/03/18	Call with B. Buechler re status of matters including Jersey Gardens issues (.50); follow up meeting with MTP re same (.40).	AML	0.90	540.00

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
01/03/18	Review November operating report and amended schedules filed by debtor (.5).	ART	0.50	192.50
01/03/18	Review operating report (.1); emails/calls re FTF's objection on Jersey Garden's lease assignment and discuss same with AML and Buechler (.7).	MTP	0.80	744.00
01/05/18	Review limited objection to motion to assume and assign executory contracts filed by Simon Properties and corresponding objections (3.7).	ART	3.70	1,424.50
01/05/18	Review Simon Properties' limited objection to Jersey Gardens lease assignment and FTF's response (1.2).	MTP	1.20	1,116.00
01/09/18	Review removal extension motion and provide comments on same (.70); email MTP re same (.20).	AML	0.90	540.00
01/10/18	Professionals call (.60); follow up meeting with MTP re same (.30).	AML	0.90	540.00
01/10/18	Professionals' conference call to discuss overall case issues and follow up internal discussion (.8).	MTP	0.80	744.00
01/12/18	Emails with professional re fee estimates and budget issues (.40).	AML	0.40	240.00
01/12/18	Discussions with Buechler and AML re professional fee numbers (.2).	MTP	0.20	186.00
01/17/18	Attention to emails re adjournment of Simon hearing and follow up call with R. Meth re same (.50); review notice re same (.20).	AML	0.70	420.00
01/17/18	Conference call with Ron Tucker re adjournment of Jersey Garden lease hearing and follow up discussion with AML and email to R Meth re adjournment (.3).	MTP	0.30	279.00
01/19/18	Review actual to budge, GOB projections (.50); emails with Eisner re Debtors' records and transfer of same (.40).	AML	0.90	540.00
01/19/18	Review Debtor's actual-to-budget analysis and GOB estimates (.3).	MTP	0.30	279.00
01/23/18	Call with E. Schnitzer re 90-day payment information and attention to follow up emails re same (.80); call with MTP re same (.20); call with Eisner re Debtors' records and estate assets (.50); draft internal email memo re same outlining crucial Debtor documents (1.20); attention to emails with E. Schnitzer and review ELS spreadsheet re information for same, email to Eisner (.60).	AML	3.30	1,980.00
01/23/18	Discussions with AML and call with ELS re quick preference claim recovery analysis (.5).	MTP	0.50	465.00
01/24/18	Emails with Eisner and Debtors re 90 day payments, discuss same with MTP (.80); call with ELS and attention to emails with ELS and company re same (.60); follow up email updated to MTP re same (.40); call with ELS re status of same (.30).	AML	2.10	1,260.00
01/24/18	Emails and call with Lowenstein, AML re information on OCB and new value for preference analysis (.5).	MTP	0.50	465.00

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
01/25/18	Review ACM payoff request and supporting documentation, email MTP re same (.70); emails with Eisner re status of document retrieval, follow up email re same (.50); review December MOR and email Eisner re same (.60); review ELS preference analysis and follow up emails re same (1.20).	AML	3.00	1,800.00
01/25/18	Review December 2017 operating report and circulate operating report to committee professionals (.3).	ART	0.30	115.50
01/25/18	Email exchange with AML re her thoughts on ACM payoff letter and supporting docs (.2); review payoff letter (.4); review Debtor's monthly operating report (.1).	MTP	0.70	651.00
01/26/18	Attention to email re status of jersey garden settlement and communications with chambers re same (.80); follow up emails with ELS re preference analysis and call re same (.70); review updated analysis and emails with MTP and ELS re same (.60); review cash to actual budgets and other relevant documents and create wind-down budget, emails with MTP and Eisner re same (2.50); review schedules re misc. assets (.60); prepare documents for Simon hearing and attention to emails re same (.60).	AML	5.80	3,480.00
01/26/18	Email/call with Buechler and Cole Schotz re Jersey Gardens lease objection resolution (.5); emails/call with Ron Tucker (Simon) re consensual resolution of Jersey Gardens lease dispute (.3).	MTP	0.80	744.00
01/30/18	Review stipulation and order rejecting Simon lease and emails re same (.80); emails with Eisner re wind-down analysis (.50).	AML	1.30	780.00
01/30/18	Review draft settlement and reservation of rights stipulation and email AML re same (.5); multiple emails re ACM payoff letter and excessive legal fees and expenses (.3).	MTP	0.80	744.00
01/31/18	Attention to emails with Eisner re document exchange and 90-day payments, emails with MTP re same (.40); emails with MTP re ACM payoff issues (.30).	AML	0.70	420.00

TOTAL HOURS 122.20

TOTAL SERVICES \$ 69,530.50

DISBURSEMENT SUMMARY

LEXIS \$2.53

TOTAL DISBURSEMENTS \$ 2.53

TOTAL FEES & DISBURSEMENTS \$ 69,533.03

SUMMARY OF ATTORNEY TIME

<u>ATTORNEY</u>		<u>HOURS</u>	<u>BILLED PER HOUR</u>	<u>BILL AMOUNT</u>
281	Thompson	4.80	270.00	1,296.00
705	Tiktin	38.50	385.00	14,822.50
571	Ladd	60.50	600.00	36,300.00
364	Power	18.40	930.00	17,112.00
ATTY TOTAL		<hr/> 122.20		<hr/> 69,530.50



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March 5, 2018

OFFICIAL COMMITTEE OF UNSECURED CREDITOR

Invoice number: 175642

For professional services rendered from November 1, 2017 through January 31, 2018 in connection with the following:

872105 OFFICIAL COMMITTEE OF UNSECURED CREDITOR
003 RETENTION

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
11/20/17	Prepare retention papers.	SGT	2.00	540.00
11/21/17	Draft retention papers.	SGT	4.30	1,161.00
11/27/17	Access NJB website for retention forms and complete same.	SGT	1.50	405.00
11/30/17	Review/revise retention papers.	SGT	1.00	270.00
12/04/17	Review and revise retention application and forward comments to SGT (1.).	MTP	1.00	930.00
12/04/17	Revise New Jersey retention forms; incorporate MTP comments to narratives.	SGT	1.50	405.00
12/05/17	Finalize retention forms and forward to MTP.	SGT	0.80	216.00
12/14/17	Call with C Biz re retention issues (.50); search engagement letter template and email C Biz and Lowenstein re same (.50); follow up emails with MTP re same (.60)	AML	1.60	960.00
12/14/17	Conference call CBIZ and Lowenstein and AML re possible retention of CBIZ as winddown officer (.5); discuss draft engagement letter for CBIZ with AML (.4); final comments on retention application (.4).	MTP	1.30	1,209.00
12/14/17	Complete 2017 Assessment forms re MTP & AML pro hac vice admissions and arrange for payment of related fees to NJ Lawyers' Fund and USDC-NJ (1.0). Revise retention application per MTP's additional comments and forward for Committee Chairman's signature; format/organize documents for transmittal to local counsel (1.3).	SGT	2.30	621.00
12/15/17	Finalize/edit captions of retention papers and forward for submission to NJ Court.	SGT	0.50	135.00

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
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TOTAL HOURS	17.80
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TOTAL SERVICES.....	\$ 6,852.00
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DISBURSEMENT SUMMARY

TOTAL DISBURSEMENTS.....	\$ 0.00
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TOTAL FEES & DISBURSEMENTS	\$ 6,852.00
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SUMMARY OF ATTORNEY TIME

<u>ATTORNEY</u>	<u>HOURS</u>	<u>BILLED PER HOUR</u>	<u>BILL AMOUNT</u>
281 Thompson	13.90	270.00	3,753.00
571 Ladd	1.60	600.00	960.00
364 Power	2.30	930.00	2,139.00
ATTY TOTAL	17.80		6,852.00



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March 5, 2018

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Invoice number: 175642

For professional services rendered from November 1 2017, through January 31, 2018 in connection with the following:

872105 OFFICIAL COMMITTEE OF UNSECURED CREDITOR
004 EXECUTORY CONTRACTS/LEASES

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
11/29/17	Review motion to assume Jersey Gardens lease and draft email re same (.70)	AML	0.70	420.00
12/01/17	Call with R. Tucker re Jersey Gardens location and review documents related to same (.80); follow up emails with R. Tucker and MTP re same and call to discuss (.50)	AML	1.30	780.00
12/01/17	Review Court order shortening notice on Jersey Garden lease assumption and assignment (.1); emails with AMC re warehouse lien research (.2).	MTP	0.20	186.00
12/05/17	Call with R. Tucker and MTP re Jersey Gardens issues (.50)	AML	0.50	300.00
12/05/17	Conference call with Ron Tucker and AML re Jersey Gardens lease assumption	MTP	0.50	465.00
12/13/17	Review Simon objection to motion to assume and asking and letter agreement exhibit (.80); discussions with B. Buchler re TFT response to same (.20); follow up discussions with MTP (.20); review proposed order (.30)	AML	1.50	900.00
12/13/17	Review Simon objection and discuss same with AML (.5)	MTP	0.50	465.00
12/14/17	Review TFT response to Jersey Gardens assumption and assignment motion (.60); attention to follow up emails re same (.50); meeting with MTP re same (.40)	AML	1.50	900.00
12/14/17	Review TFT objection re Simon Property lease modification letter (.5); emails with Lowenstein and Cole Schotz and discuss same with AML (.7)	MTP	1.20	1,116.00

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
01/04/18	Review Debtors' reply brief and declarations (.80); review Simon declarations (.50); emails with MTP re same (.30); review revised Tucker declaration and email MTP re same (.40); draft Committee joinder to Debtors' reply brief (3.80); review and revise same (.80); email MTP re same (.20).	AML	6.80	4,080.00
01/05/18	Revise Simon joinder per MTP comments (.60); attention to finalizing and filing same (.40); review final reply brief and Simon declarations filed with court (.70).	AML	1.70	1,020.00
01/05/18	Review and comment on AML's draft joinder to Debtor's response to TFT's objection to Jersey Gardens lease modification (.8); call with Ron Tucker re issues concerning TFT's knowledge of lease amendment (.3); call with Lowenstein re same (.3)	MTP	1.40	1,302.00
01/09/18	Attention to emails re adjournment of 1/10 hearing on Simon lease and discuss same with MTP (.60).	AML	0.60	360.00
01/09/18	Multiple emails with Lowenstein, Cole, AML, Simon re adjournment of hearing on lease assumption (.5)	MTP	0.50	465.00
01/19/18	Attention to emails re settlement communications with TFT re Simon lease and discussion with MTP re same (.60).	AML	0.60	360.00
01/19/18	Multiple emails/calls with Lowenstein, Eisner, Coile, Simon re attempts to negotiate a settlement resolution concerning Jersey Gardens lease assumption (1.); discussion with AML re same (.2)	MTP	1.20	1,116.00
01/29/18	Call/emails with Ron Tucker re status of contested hearing tomorrow on Jersey Garden's lease assignment (.2); call/emails with B. Buechler re same (.20); review draft stipulation of settlement from Cole Shotz (.3); discuss with AML (.1); email update to Rick Melt (.1); review P. Gross email to Judge Sherwood (.1).	MTP	1.00	930.00
<hr/>				
TOTAL HOURS				21.70
TOTAL SERVICES.....				\$ 15,165.00

SUMMARY OF ATTORNEY TIME

<u>ATTORNEY</u>	<u>HOURS</u>	<u>BILLED PER HOUR</u>	<u>BILL AMOUNT</u>
571 Ladd	15.20	600.00	9,120.00
364 Power	6.50	930.00	6,045.00
ATTY TOTAL	21.70		15,165.00



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Invoice number: 175642

For professional services rendered from November 1, 2017 through January 31, 2018 in connection with the following:

872105 OFFICIAL COMMITTEE OF UNSECURED CREDITOR
005 CASH COLLATERAL/INVESTIGATION OF LIEN

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
11/17/17	Review cash collateral motion and order and begin outlining limited objection to same (2.50)	AML	2.50	1,500.00
11/18/17	Draft limited objection to cash collateral (5.00); detailed review of proposed order and notes on same (.80)	AML	5.80	3,480.00
11/20/17	Review final objection to cash collateral and attention to filing and service of same (.70)	AML	0.70	420.00
11/20/17	Review and revise limited objection to Debtor's cash collateral motion (1.); discuss same with AML (.4)	MTP	1.40	1,302.00
11/28/17	Review stipulation revising cash collateral order, and provide comments on same (.80); emails with MTP re same (.30)	AML	1.10	660.00
11/28/17	Email exchange with AML re limited objection to cash collateral motion (.2); review and revise same for filing (1.5).	MTP	1.70	1,581.00
12/01/17	Emails with Buchler and B. Shraiberg re payoff calculation to ACM (.2).	MTP	0.20	186.00
12/05/17	Review Kaplan promissory notes and emails re same (.70)	AML	0.70	420.00
12/05/17	Review Kaplan promissory notes and discuss with AML (.5).	MTP	0.50	465.00
12/12/17	Draft statement re final cash collateral order (2.00); discussion with MTP re same (.30); attention to emails with counsel to debtors and ACM re same (.40); review budget (.70)	AML	3.40	2,040.00
12/12/17	Review AML's draft statement on final cash collateral order (.5).	MTP	0.50	465.00
12/12/17	Discussion with AML re Committee's statement with respect to proposed final cash collateral order (.3); review and comment on same before filing (.8); review cash collateral budget and email Lowenstein re questions on same (.5).	MTP	1.60	1,488.00

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
12/13/17	Review cash collateral statement per MTP comments and attention to finalizing and filing same (.90); review proposed final cash collateral and budget (.80); call with B. Buchler re comments to same (.30); attention to follow up emails with counsel to ACM and Debtors re same (.40); review ACM objection to cash collateral (.40); view budget to actual week of 12/9 (.30)	AML	3.10	1,860.00
12/13/17	Review and comment on draft cash collateral order and discuss my comments with AML (.3); multiple follow up emails with Lowenstein, ACM counsel re issues with budget and getting paid now (.5); review ACM's objection to cash collateral (.3); view actual-to-budget for last week (.2).	MTP	1.30	1,209.00
12/14/17	Review final cash collateral order and attention to various emails re outstanding issues with same (1.30)	AML	1.30	780.00
12/14/17	Attention to multiple emails with Lowenstein, ACM counsel, SB360 counsel, and ALM re issues with final cash collateral order, cash collateral budget and ACM legal fees payment (.5).	MTP	0.50	465.00
12/15/17	Review ACM loan documents (2.30); email MTP re same (.30)	AML	2.60	1,560.00
12/21/17	Email Lowenstein re UCC searches and internal discussions re logistics of same (.50)	AML	0.50	300.00
12/22/17	Brief review of schedules and emails with EisnerAmper re same (1.30); review UCC 1 liens searches and discuss with MTP (1.40); email Lowenstein follow up priority document request (.40)	AML	3.10	1,860.00
12/22/17	Discussion with AML re results of UCC-1 Lien searches for ACM/Cowen (.4).	MTP	0.40	372.00
01/03/18	Draft memo to committee re investigation and perfection of liens (2.50); review Kaplan guaranty (.40); review ACM loan documents and other documents produced by Debtors re prepetition marketing of company (2.20).	AML	5.10	3,060.00
01/05/18	Review memos on re-characterization of debt to equity and additional research re same (3.50); continue review of Debtors' document production and notes on same (1.80).	AML	5.30	3,180.00
01/09/18	Meet with MTP re strategy on investigation and possible claims (.80); email Debtors re additional document request (.50); meet with AT re additional research re re-characterization and attention to emails re same (.30) draft complaint re re-characterization and other potential claims (3.70).	AML	5.30	3,180.00
01/09/18	Research case law re recharacterization of debt as equity (1.1).	ART	1.10	423.50
01/09/18	Case strategy discussion with AML re challenging Cowen secured debt claim as equity (.8).	MTP	0.80	744.00
01/10/18	Draft complaint regarding re-characterization and other potential claims (6.20).	AML	6.20	3,720.00

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
01/11/18	Draft complaint regarding re-characterization and other potential claims (7.20); review and revise same (1.10); create Exhibit to same (.60); email MTP re same (.40).	AML	9.30	5,580.00
01/12/18	Additional research regarding re-characterization (1.10); draft email memo to MTP re same and issues re complaint (.70); follow up emails re same (.30).	AML	2.10	1,260.00
01/16/18	Meeting with MTP to review complaint and discuss next steps (.50); draft memo to committee re recommendations regarding same (5.00); attention to finalizing same and circulating to committee (.40).	AML	5.90	3,540.00
01/16/18	Discussion with AML re draft complaint (.5); revise draft cover email to Committee re Cowen (1.0)	MTP	1.50	1,395.00
01/17/18	Review Kaplan notes (.50).	AML	0.50	300.00
01/26/18	Review loan documents and ACM payoff request and draft email to Debtors re issues related to same (1.60).	AML	1.60	960.00
01/26/18	Review AML's draft complaint (.7); revise draft email recommendation to Committee re not filing an action challenging Cowen's secured debt claim (.5).	MTP	1.20	1,116.00
<hr/>				
	TOTAL HOURS		78.80	
	TOTAL SERVICES.....		\$	50,871.50

SUMMARY OF ATTORNEY TIME

<u>ATTORNEY</u>		<u>HOURS</u>	<u>BILLED PER HOUR</u>	<u>BILL AMOUNT</u>
705	Tiktin	1.10	385.00	423.50
571	Ladd	66.10	600.00	39,660.00
364	Power	11.60	930.00	10,788.00
<hr/>		<hr/> 78.80	<hr/> 50,871.50	



Hahn & Hessen LLP
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March 5, 2018

OFFICIAL COMMITTEE OF UNSECURED CREDITOR

Invoice number: 175642

For professional services rendered from November 1, 2017 through January 31, 2018 in connection with the following:

872105 OFFICIAL COMMITTEE OF UNSECURED CREDITOR
006 SALES OF ASSETS

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
11/19/17	Detailed review of Agency Agreement and notes on same (2.00); draft objection to same (8.00)	AML	10.00	6,000.00
11/19/17	Review Agency Agreement and issues and comments on same (.8); call with Maura Russell re our issues with Agency Agreement (.5); review and comment on draft objection to agency agreement (1.5).	MTP	2.80	2,604.00
11/20/17	Review UST objection to agency agreement (.30); email MTP re same (.10); review bids for assets and MTP email summarizing same (2.80)	AML	3.20	1,920.00
11/20/17	Review bids for JCP and TFT, miscellaneous conferences and emails with MTP regarding same.	DDG	1.80	1,503.00
11/20/17	Review bids submitted by TFT, JC Penney, 360/SB re sale of inventory and IP (1.5); multiple calls/emails with Lowenstein,Cole Schotz, Posinelli, Sycamore Capital, Alan Halperin re possibly postponing IP auction (1.4)	MTP	2.90	2,697.00
11/21/17	Travel to auction (1.00); attend auction for Debtors' assets (9.00); meeting with SB/360 and TFT counsel to review and revise APAs and sale orders (3.30); attention to follow up emails and revisions to same (1.60)	AML	14.90	8,940.00
11/21/17	Participate in auction of inventory and intellectual property at Lowenstein's offices	MTP	12.00	11,160.00
11/22/17	Review various revisions to inventory and IP asset purchase agreements and sale orders and various emails re same (3.70); travel to hearing re same (1.00); attend hearing re same (4.00)	AML	8.70	5,220.00

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
11/22/17	Review revisions to APA, miscellaneous emails with MTP and AML regarding same (1.8); conference and email with MTP regarding remaining issues (.8).	DDG	2.60	2,171.00
11/22/17	Attend sale hearing in NJ Bankruptcu Court (inlcuding travel at 50%)	MTP	5.50	5,115.00
11/26/17	Call with Ken Rosen re Tuesday's auction and discuss possibility of adjourning the IP sale to mid-December (.3); emails with AML re same and draft objection (.4)	MTP	0.70	651.00
11/29/17	Review TFT closing documents and schedules and emails with D. Grubman and MTP re same (1.10); follow up calls with TFT counsel re issues related to same (.60)	AML	1.70	1,020.00
11/29/17	Review closing documents, conferences and emails with AML regarding same.	DDG	0.40	334.00
11/29/17	Multiple emails re TFT closing docs (.3); review closing TFT documents and discuss same with DDG and email to Lowenstein with comments (1.5).	MTP	1.80	1,674.00
11/30/17	Review TFT closing documents and emails re same (.70); review and revise access letter (.60)	AML	1.30	780.00
11/30/17	Attention to draft access letter with TFT and discuss my issues/comments with AML (.6).	MTP	0.60	558.00
12/01/17	Attention to emails re ACM payoff and interest calculation, follow up call with EisnerAmper re same (.60); call with EisnerAmper re GOB sales and agency agreement issues (.40)	AML	1.00	600.00

TOTAL HOURS 71.90

TOTAL SERVICES.....\$ 52,947.00

SUMMARY OF ATTORNEY TIME

<u>ATTORNEY</u>		<u>HOURS</u>	<u>BILLED PER HOUR</u>	<u>BILL AMOUNT</u>
571	Ladd	40.80	600.00	24,480.00
426	Grubman	4.80	835.00	4,008.00
364	Power	26.30	930.00	24,459.00
ATTY TOTAL		71.90		52,947.00



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March 5, 2018

OFFICIAL COMMITTEE OF UNSECURED CREDITOR

Invoice number: 175642

For professional services rendered from November 1, 2017 through January 31, 2018 in connection with the following:

872105 OFFICIAL COMMITTEE OF UNSECURED CREDITOR
007 PROFESSIONAL FEES

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
01/22/18	Review services to date towards preparation of monthly fee application.	SGT	3.30	891.00
01/23/18	Continue review of services rendered to date and categorize same per NJ form of cover sheet.	SGT	3.50	945.00
01/24/18	Review pre-bills and categorize services in conformity with Court's fee application cover sheet (1.3). continue re-categorizing services (2.5).	SGT	3.80	1,026.00
01/25/18	Continue review and allocation of services (1.0). continue review and allocation of services (.8); commence draft of first combined monthly fee statement (1.0).	SGT	2.80	756.00
01/26/18	Prepare charts summarizing monthly compensation (1.0). Work on monthly fee statement (1.10),	SGT	2.10	567.00
01/29/18	Prepare draft monthly fee statement (2.8); prepare outline for first interim application (3.5).	SGT	6.30	1,701.00

	TOTAL HOURS		21.80	
	TOTAL SERVICES.....		\$	5,886.00

SUMMARY OF ATTORNEY TIME

<u>ATTORNEY</u>	<u>HOURS</u>	<u>BILLED PER HOUR</u>	<u>BILL AMOUNT</u>
281 Thompson	21.80	270.00	5,886.00
ATTY TOTAL	<hr/> <hr/> 21.80		<hr/> <hr/> 5,886.00



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March 5, 2018

OFFICIAL COMMITTEE OF UNSECURED CREDITOR

Invoice number: 175642

For professional services rendered from November 1, 2017 through January 31, 2018 in connection with the following:

872105 OFFICIAL COMMITTEE OF UNSECURED CREDITOR
009 LITIGATION

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
01/18/18	Review spreadsheet re preference information and follow up emails re same (.70); follow up emails with Eisner re same and access to Debtors' files (.60).	AML	1.30	780.00
01/25/18	Email ELS and AML re preference analysis follow up.	MTP	0.20	186.00
TOTAL HOURS			1.50	
TOTAL SERVICES.....			\$	966.00

SUMMARY OF ATTORNEY TIME

<u>ATTORNEY</u>	<u>HOURS</u>	<u>BILLED PER HOUR</u>	<u>BILL AMOUNT</u>
571 Ladd	1.30	600.00	780.00
364 Power	0.20	930.00	186.00
ATTY TOTAL	1.50		966.00



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March 5, 2018

OFFICIAL COMMITTEE OF UNSECURED CREDITOR

Invoice number: 175642

For professional services rendered from November 1, 2017 through January 31, 2018 in connection with the following:

872105 OFFICIAL COMMITTEE OF UNSECURED CREDITOR
012 CLAIMS ADMINISTRATION

<u>DATE</u>	<u>SERVICES</u>	<u>ATTY</u>	<u>HOURS</u>	<u>VALUE</u>
11/30/17	Team meeting re Capacity claim (.40); follow up emails with Debtors re same (.40); review Capacity invoices and warehouse agreement (.80)	AML	1.60	960.00
12/01/17	Review Warehouseman lien documents (.70); review and revise A. Tiktin settlement letter on same (.80); follow up emails with A Tiktin and MTP re same (.60)	AML	2.10	1,260.00
12/05/17	Review Capacity settlement agreement (.60); attention to emails re comments to same (.60)	AML	1.20	720.00
			4.90	
TOTAL HOURS			4.90	
TOTAL SERVICES			\$	2,940.00

SUMMARY OF ATTORNEY TIME

<u>ATTORNEY</u>	<u>HOURS</u>	<u>BILLED PER HOUR</u>	<u>BILL AMOUNT</u>
571 Ladd	4.90	600.00	2,940.00
ATTY TOTAL	4.90		2,940.00

TIMEKEEPER SUMMARY

		<u>HOURS</u>	<u>BILLED PER HOUR</u>	<u>BILLED AMOUNT</u>
281	Thompson	40.90	270.00	11,043.00
705	Tiktin	39.60	385.00	15,246.00
571	Ladd	190.40	600.00	114,240.00
426	Grubman	4.80	835.00	4,008.00
364	Power	68.40	930.00	63,612.00
	TOTAL AMOUNT	<hr/> 344.10		<hr/> 208,149.00

COMPENSATION BY PROJECT CATEGORY

<u>Project Category</u>	<u>Total Hours</u>	<u>Total Fees</u>
GENERAL	3.50	2,991.00
CREDITORS COMMITTEE	122.20	69,530.50
RETENTION	17.80	6,852.00
EXECUTORY CONTRACTS/LEASES	21.70	15,165.00
CASH COLLATERAL/INVESTIGATION OF LIEN	78.80	50,871.50
SALES OF ASSETS	71.90	52,947.00
PROFESSIONAL FEES	21.80	5,886.00
LITIGATION	1.50	966.00
CLAIMS ADMINISTRATION	4.90	2,940.00
TOTAL	344.10	208,149.00

EXPENSE SUMMARY

<u>Expense Category</u>	<u>Service Provider</u> (if applicable)	<u>Total Expenses</u>
COURT FILING AND MISC. FEES	CLERK, USDC	724.00
LEXIS	LEXIS - NEXIS	2.53
MEAL	GRUBHUB HOLDINGS INC.	46.52
POSTAGE		0.00
TRAVEL	ALISON LADD	21.00
Donations	ALISON LADD	10.50
		TOTAL
		804.55

Client: 872105.001

Please Remit Payment To: Hahn & Hessen, LLP
488 Madison Avenue
New York, NY 10022
(212) 478-7200

Tax ID# 13-5573206

Invoice number: 175642

Total charges due:

Fees: 208,149.00

Disbursements: 804.55

Total Due: 208,953.55

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